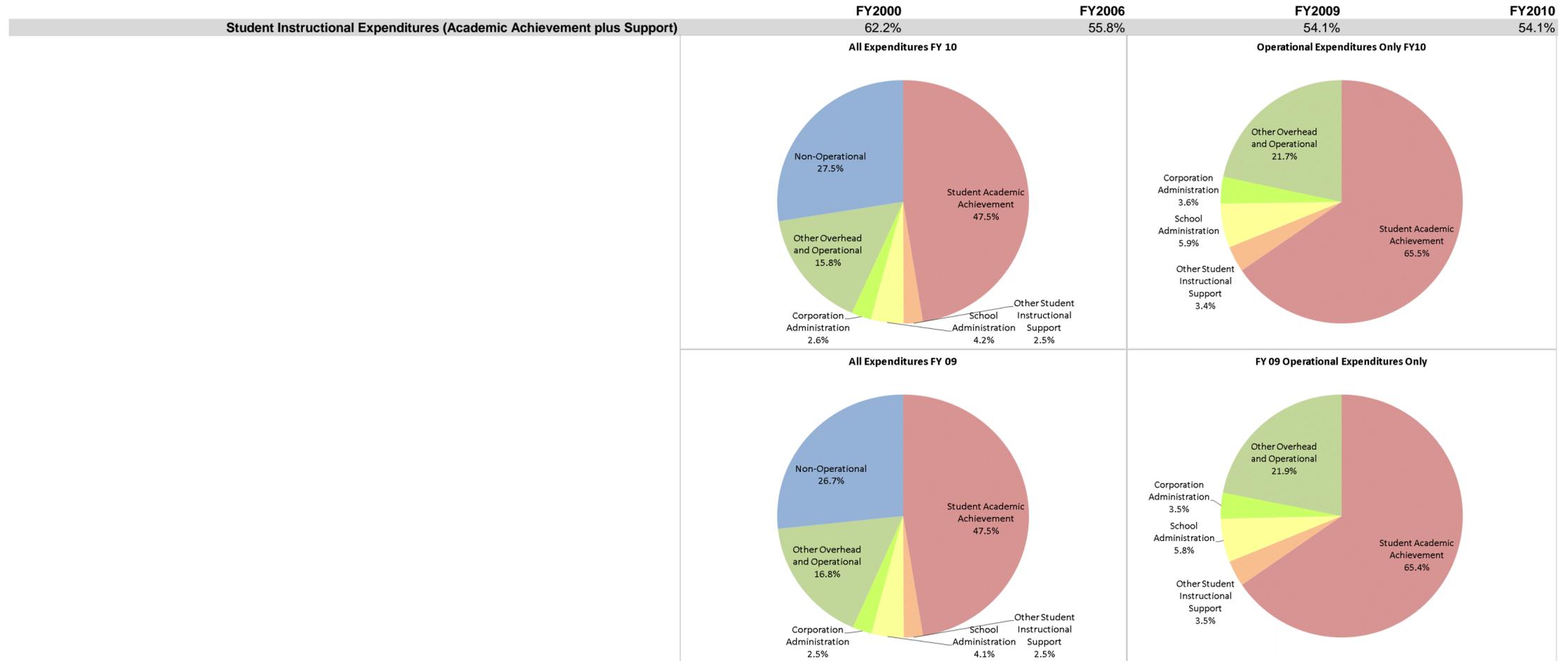


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2009 - June 2010  
North Adams Community Schools (25)**

North Adams Community Schools (25)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$10,823,828	54.5%	\$11,687,129	49.4%	\$11,336,632	47.5%	\$11,449,830	47.5%
Student Instructional Support	\$1,520,346	7.7%	\$1,516,096	6.4%	\$1,580,216	6.6%	\$1,611,015	6.7%
Overhead and Operational	\$4,375,139	22.0%	\$4,703,015	19.9%	\$4,600,064	19.3%	\$4,418,384	18.3%
Nonoperational	\$3,139,321	15.8%	\$5,770,144	24.4%	\$6,373,581	26.7%	\$6,644,862	27.5%
<b>Grand Total</b>	<b>\$19,858,634</b>		<b>\$23,676,385</b>		<b>\$23,890,493</b>		<b>\$24,124,091</b>	



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**North Adams Community Schools (25)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$33,751	\$434,767	\$380,986		> 500%	-12%
	11100 Regular Programs; Elementary	\$2,902,504	\$2,663,311	\$2,844,840	\$2,964,466	2%	11%	4%
	11200 Regular Programs; Middle/Junior High	\$1,362,058	\$1,293,306	\$1,677,766	\$1,660,283	22%	28%	-1%
	11300 Regular Programs; High School	\$2,417,068	\$2,222,024	\$2,535,708	\$2,449,386	1%	10%	-3%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$53,100	\$50,824	\$75,667		42%	49%
	11420 Vocational Education; Agriculture B	\$0	\$34,505	\$53,578	\$52,957		53%	-1%
	11430 Vocational Education; Distributive Education	\$31,464	\$38,915	\$44,635	\$8,417	-73%	-78%	-81%
	11440 Vocational Education; Health Occupations	\$39,539	\$48,703	\$71,645	\$74,824	89%	54%	4%
	11450 Vocational Education; Consumer and Homemaking	\$146,047	\$128,348	\$196,670	\$191,113	31%	49%	-3%
	11470 Vocational Education; Business Education	\$28,580	\$31,467	\$154,279	\$115,899	306%	268%	-25%
	11480 Vocational Education; Industrial Education A	\$52,383	\$64,520	\$53,046	\$51,428	-2%	-20%	-3%
	11490 Vocational Education; Industrial Education B	\$49,577	\$55,905	\$55,080	\$57,294	16%	2%	4%
	11510 Vocational Education; Cooperative Education	\$61,017	\$59,366	\$77,723	\$92,074	51%	55%	18%
	11590 Other Vocational Education Programs	\$183,136	\$103,131	\$154,625	\$135,331	-26%	31%	-12%
	12110 Gifted And Talented; Gifted and Talented	\$18,401	\$10,628	\$39,776	\$37,628	104%	254%	-5%
	12350 Physical Impairment; Homebound	\$831	\$1,641	\$11,798	\$10,227	> 500%	> 500%	-13%
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$4,324	\$4,162			-4%
	12520 Culturally Different; Compensatory	\$1,859	\$8,135	\$3,271	\$5,420	192%	-33%	66%
	12710 Equal Opportunity At Risk	\$8,215	\$15,509	\$7,034	\$6,137	-25%	-60%	-13%
	12810 Special Education Preschool	\$68,750	\$63,300	\$60,500	\$71,500	4%	13%	18%
	12900 Other Special Programs	\$1,125	\$152	\$91,331	\$179,001	> 500%	> 500%	96%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$15,486	\$9,220	\$46,617	\$50,863	228%	452%	9%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$48,035	\$51,641	\$33,153	\$32,813	-32%	-36%	-1%
	14100 Summer School Programs; Elementary	\$8,572	\$0	\$24,230	\$1,930	-77%		-92%
	14200 Summer School Programs; Middle/Junior High School	\$3,616	\$3,985	\$0	\$0	-100%	-100%	
	14300 Summer School Programs; High School	\$72,240	\$49,585	\$56,723	\$57,611	-20%	16%	2%
	15100 Enrichment Programs; Non-Credit	\$0	\$1,505	\$4,164	\$3,025		101%	-27%
	16100 Remediation Testing	\$52,338	\$13,524	\$43,686	\$59,030	13%	336%	35%
	16200 Preventive Remediation	\$0	\$0	\$2,008	\$3,510			75%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$14,998	\$1,784			-88%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$0	\$1,026,823	\$1,212,815	\$1,157,488		13%	-5%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$1,289	\$0	\$0		-100%	
	22110 Improvement of Instruction; Service Area Direction	\$27,139	\$0	\$0	\$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$378,408	\$97,440	\$105,931	\$133,253	-65%	37%	26%
	22130 Improvement of Instruction; Instructional Staff Training	\$138,959	\$155,588	\$34,598	\$42,841	-69%	-72%	24%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$23,560	\$29,336	\$99,861	\$185,023	> 500%	> 500%	85%
	22210 Library/Media Services; Service Area Direction	\$27,499	\$0	\$0	\$629	-98%		
	22220 Library/Media Services; School Library	\$440,344	\$424,608	\$424,726	\$450,664	2%	6%	6%
	22230 Library/Media Services; Audiovisual	\$8,946	\$6,801	\$1,930	\$0	-100%	-100%	-100%
	22240 Library/Media Services; Educational Television	\$4,408	\$2,091	\$1,321	\$0	-100%	-100%	-100%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$149,180	\$40,338	\$20,420	\$13,760	-91%	-66%	-33%
	22290 Library/Media Services; Other Educational Media Services	\$2,447	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$67,081	\$120,046	\$115,034		71%	-4%
	22360 Instruction, Related Technology; Network Support	\$0	\$109,571	\$159,670	\$175,355		60%	10%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$71,392	\$111,093			56%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$132,512	\$849	\$0	\$245	-100%	-71%	
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$211,028	\$275,632	\$235,126	\$229,681	9%	-17%	-2%
	26497 2007 Account Code - Teachers Retirement Fund	\$303,367	\$452,136	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$9,420,636</b>	<b>\$9,748,759</b>	<b>\$11,336,632</b>	<b>\$11,449,830</b>	<b>22%</b>	<b>17%</b>	<b>1%</b>
<b>Student Instructional Support</b>								
	21130 Attendance and Social Work Services; Social Work Services	\$17,445	\$2,493	\$0	\$0	-100%	-100%	
	21210 Guidance Services; Service Area Direction	\$40,664	\$23,477	\$0	\$0	-100%	-100%	
	21220 Guidance Services; Counseling Services	\$360,803	\$373,456	\$486,015	\$484,156	34%	30%	0%
	21250 Guidance Services; Records Maintenance	\$5,322	\$896	\$3,005	\$1,304	-76%	46%	-57%
	21290 Guidance Services; Other Guidance Services	\$6,656	\$3,738	\$0	\$0	-100%	-100%	
	21340 Health Services; Nurse Services	\$52,671	\$65,967	\$101,014	\$110,093	109%	67%	9%
	21390 Health Services; Other Health Services	\$10,434	\$5,113	\$1,284	\$1,450	-86%	-72%	13%
	24100 Office of The Principal	\$541,359	\$532,071	\$668,340	\$729,234	35%	37%	9%
	24900 Other Support Services, School Administration	\$256,928	\$223,257	\$320,558	\$284,777	11%	28%	-11%
<b>Student Instructional Support Total</b>		<b>\$1,292,283</b>	<b>\$1,230,468</b>	<b>\$1,580,216</b>	<b>\$1,611,015</b>	<b>25%</b>	<b>31%</b>	<b>2%</b>

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**North Adams Community Schools (25)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$10,000	\$10,000	\$10,765	\$5,383	-46%	-46%	-50%
	23120 Board of Education; Service Area Assistants	\$58,685	\$62,787	\$85,221	\$92,704	58%	48%	9%
	23150 Board of Education; Legal Services	\$10,631	\$8,358	\$20,670	\$30,737	189%	268%	49%
	23160 Board of Education; Promotion Expenses	\$2,133	\$1,179	\$3,716	\$720	-66%	-39%	-81%
	23190 Board of Education; Other Governing Body Services	\$12,508	\$20,612	\$11,433	\$7,245	-42%	-65%	-37%
	23210 Executive Administration; Office of The Superintendent	\$394,699	\$389,740	\$431,152	\$421,845	7%	8%	-2%
	23220 Executive Administration; Community Relations	\$23,612	\$76,947	\$3,109	\$0	-100%	-100%	-100%
	23290 Executive Administration; Other Executive Administration Services	\$6,669	\$3,815	\$1,440	\$3,604	-46%	-6%	150%
	25150 Fiscal Services; Payroll Services	\$312	\$288	\$435	\$328	5%	14%	-25%
	25191 Other Fiscal Services; Refund of Revenue	\$2,624	\$909	\$935	\$7,287	178%	> 500%	> 500%
	25193 Other Fiscal Services; Printed Forms	\$6,488	\$0	\$150	\$177	-97%		18%
	25195 Other Fiscal Services; Bank Account Service Charge	\$209	\$0	\$0	\$0	-100%		
	25400 Planning, Research, Development and Evaluation	\$9,030	\$15,382	\$5,000	\$9,907	10%	-36%	98%
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$11,367	\$34,219			201%
	25750 Personnel Services; Health Services	\$96	\$0	\$0	\$0	-100%		
	25790 Personal Services; Other Professional Services	\$0	\$0	\$5,175	\$1,800			-65%
	25920 Ditch Assessments	\$158	\$623	\$2,180	\$1,797	> 500%	188%	-18%
	25990 Other Support Services, Central	\$22,727	\$15,286	\$0	\$0	-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,547,990	\$1,475,345	\$1,600,538	\$1,548,218	0%	5%	-3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$63,042	\$62,364	\$131,220	\$124,226	97%	99%	-5%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$79,047	\$17,267	\$5,469	\$14,490	-82%	-16%	165%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,208	\$1,284	\$0	\$0			
	26499 2007 Account Code - Other	\$40,290	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$2,042	\$0	\$1,387	\$34,471	> 500%		> 500%
	26700 Operation and Maintenance of Plant Services; Insurance	\$35,444	\$81,858	\$82,031	\$49,696	40%	-39%	-39%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$669	\$290	\$0	\$0	-100%	-100%	
	27010 Student Transportation; Service Area Direction	\$91,128	\$96,800	\$176,870	\$157,537	73%	63%	-11%
	27100 Student Transportation; Vehicle Operation	\$363,264	\$371,903	\$521,000	\$547,312	51%	47%	5%
	27200 Student Transportation; Monitoring Services	\$23,185	\$25,379	\$21,893	\$19,652	-15%	-23%	-10%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$155,823	\$202,280	\$204,158	\$222,288	43%	10%	9%
	27400 Student Transportation; Purchase of School Buses	\$149,961	\$194,865	\$240,995	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$12,245	\$16,423	\$16,378	\$4,983	-59%	-70%	-70%
	27700 Student Transportation; Contracted Transportation Services	\$213	\$5,998	\$4,568	\$4,868	> 500%	-19%	7%
	27900 Student Transportation; Other Student Transportation Services	\$3,515	\$2,155	\$3,966	\$2,769	-21%	29%	-30%
	27910 Student Transportation; Bus Driver Training	\$668	\$315	\$4,559	\$2,580	286%	> 500%	-43%
	31100 Food Services Operations; Service Area Direction	\$42,614	\$0	\$0	\$0	-100%		
	31200 Food Services Operations; Food Preparation and Dispensing	\$239,132	\$312,599	\$384,269	\$428,865	79%	37%	12%
	31900 Other Food Services	\$491,185	\$575,753	\$608,016	\$638,675	30%	11%	5%
<b>Overhead and Operational Total</b>		<b>\$3,903,249</b>	<b>\$4,048,800</b>	<b>\$4,600,064</b>	<b>\$4,418,384</b>	<b>13%</b>	<b>9%</b>	<b>-4%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$0	\$4,904	\$0	\$150		-97%	
	33200 Community Recreation	\$0	\$0	\$0	\$241			
	33300 Civic Services	\$35	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$203,886	\$229,319	\$244,934	\$215,242	6%	-6%	-12%
	33500 Welfare Activities Services	\$203,062	\$312,151	\$324,470	\$349,519	72%	12%	8%
	33930 Latch Key Kid Program	\$29,918	\$11,922	\$44,666	\$56,222	88%	372%	26%
	33940 Child Care Services	\$23,351	\$23,849	\$53,552	\$45,072	93%	89%	-16%
	33950 Step Ahead	\$35,916	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$67,200	\$184,968	\$459,566	\$753,957	> 500%	308%	64%
	45100 Building Acquisition, Construction and Improvements	\$491,611	\$593,275	\$353,084	\$274,994	-44%	-54%	-22%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$22,974	\$11,804	\$0	-100%	-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$158,148	\$469,320	\$450,427	\$467,810	196%	0%	4%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$62,229	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$437,050	\$558,534	\$430,266	\$238,404	-45%	-57%	-45%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$48,082	\$197,106	\$31,122	\$117,080	144%	-41%	276%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$265,000	\$275,000			4%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$387,712	\$358,671	\$346,431		-11%	-3%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$46,140	\$118,628	\$179,777	\$66,116	43%	-44%	-63%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,251,508	\$2,159,844	\$2,515,000	\$2,825,000	126%	31%	12%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$345,118	\$651,241	\$613,624		78%	-6%
<b>Nonoperational Total</b>		<b>\$3,058,135</b>	<b>\$5,619,623</b>	<b>\$6,373,581</b>	<b>\$6,644,862</b>	<b>117%</b>	<b>18%</b>	<b>4%</b>

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**North Adams Community Schools (25)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$221,287	\$257,196	\$0	\$0			
	26492 2007 Account Code - Social Security	\$824,404	\$843,299	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$17,531	\$65,668	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,121,110	\$1,772,959	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$10,468	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$79,146	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$2,184,332</b>	<b>\$3,028,736</b>	<b>\$0</b>	<b>\$0</b>			